

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301
WASHINGTON, D.C.
20036
—
(202) 393-2266
FAX (202) 393-2156
E-MAIL alvordlaw@aol.com

RECORDATION NO. 28507 FILED

JAN 13 '10 -12 00 PM

SURFACE TRANSPORTATION BOARD
OF COUNSEL
URBAN A LESTER

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

January 13, 2010

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Contract 8-6406 Rider 6

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 21, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor:	American Railcar Leasing LLC 620 North Second Street St. Charles, Missouri 63301
[Lessee:	Marsulex Inc. 111 Gordon Baker Road, Suite 300 Toronto, Ontario Canada M2H 3R1]

Section Chief
January 13, 2010
Page 2

A description of the railroad equipment covered by the enclosed document is:

38 railcars: SHPX 206769 - SHPX 206806.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', followed by a horizontal line.

Robert W. Alvord

RWA/sem
Enclosures

MEMORANDUM OF LEASE

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to Marsulex Inc., a Toronto Canada Corporation ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

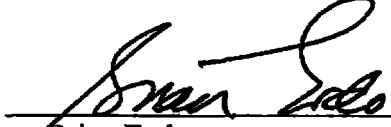
RECORDATION NO. 28507 FILED

JAN 13 '10 -12 00 PM

SURFACE TRANSPORTATION BOARD

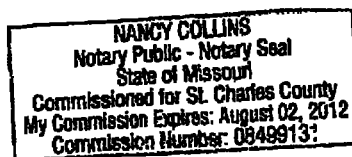
This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

AMERICAN RAILCAR LEASING LLC

By: 
Name: Brian Evdo
Title: VP – Business Development

STATE OF MISSOURI)
) ss.:
COUNTY OF ST. CHARLES)

On this 21st day of Dec., 2009, before me, personally appeared Brian Evdo, to me personally known, who being by me duly sworn, says that he resides at St. Charles, Missouri and is the VP – Business Development of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.




Notary Public
My commission expires on 8/2/2012

Schedule A

Equipment

Marsulex Inc.

Contract 8-6406 rider 6 dated 10/28/08

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	206769
	Tank	SHPX	206770
	Tank	SHPX	206771
	Tank	SHPX	206772
	Tank	SHPX	206773
	Tank	SHPX	206774
	Tank	SHPX	206775
	Tank	SHPX	206776
	Tank	SHPX	206777
	Tank	SHPX	206778
	Tank	SHPX	206779
	Tank	SHPX	206780
	Tank	SHPX	206781
	Tank	SHPX	206782
	Tank	SHPX	206783
	Tank	SHPX	206784
	Tank	SHPX	206785
	Tank	SHPX	206786
	Tank	SHPX	206787
	Tank	SHPX	206788
	Tank	SHPX	206789
	Tank	SHPX	206790
	Tank	SHPX	206791
	Tank	SHPX	206792
	Tank	SHPX	206793
	Tank	SHPX	206794
	Tank	SHPX	206795
	Tank	SHPX	206796
	Tank	SHPX	206797
	Tank	SHPX	206798
	Tank	SHPX	206799
	Tank	SHPX	206800
	Tank	SHPX	206801
	Tank	SHPX	206802

Schedule A

Equipment

Marsulex Inc.

Contract 8-6406 rider 6

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	206803
	Tank	SHPX	206804
	Tank	SHPX	206805
	Tank	SHPX	206806
38			

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

1/13/2010



Robert W. Alvord